



AUDITOR

Job Code: 1119

EEO Class Code: Professional

Union Status: Unclassified

FLSA Code: Exempt

Salary Grade: o013

NATURE OF WORK

Professional audit work of various financial operations in City departments, agencies and external organizations having contractual relationship with the City. Employees in this classification perform audit assignments using audit program guides and apply professional audit standards. Incumbent must exercise professional knowledge and independent judgment in control problems which require correction.

Employees in this class examine, analyze and verify financial records in staff and operating agencies and departments as well as in companies having contracts, leases, and franchises with the City. Emphasis of the work is on the analysis of varied accounting records, systems and controls, and preparation of reports based on audit findings. Assignments are usually determined in scope and coverage by departmental regulations and statutory requirements, and incumbents utilize audit program guides and apply professional auditing standards in internal or external audits. Employees work in the conduct of systematic audit programs or in special auditing assignments, or may be assigned to less complex audits or phases of audit programs independently. Incumbents must exercise professional knowledge and independent judgment in the audit of financial records and recognition of accounting errors, irregularities and system or control problems which require correction. Supervision is received from a professional superior who reviews work progress and completed work for adherence to professional auditing standards and program guidelines.

ILLUSTRATIVE EXAMPLES OF ESSENTIAL DUTIES

- Conducts routine audit assignments by planning, examining, and verifying evidentiary data
- Discusses any unusual findings with superior during audit process
- Prepares draft of report of findings, including summaries of supporting information and recommendations for corrective action.
- Performs miscellaneous audit functions such as: payroll distribution, cash counts, productivity analysis, verification of travel expense reports, and direct payment vouchers
- Participates in special reviews, staff meetings, and various seminars
- Performs related tasks as required

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of generally accepted accounting principles, public finance administration and internal control systems and their methods and application to the development, installation and audit of governmental accounting systems
- Knowledge of special principles, practices and procedures of auditing with reference to public finance and governmental accounting
- Knowledge of established audit program guidelines applicable to audits assigned
- Knowledge of Federal, State and Local laws, rules, regulations and guidelines relating to financial records of City departments and agencies funded by Federal Grants
- Some knowledge of operating activities of the departments and agencies assigned for audit or ability to acquire such knowledge
- Ability to prepare complete and accurate audit reports and schedules
- Ability to promote and maintain effective departmental and public relations
- Ability to maintain an objective attitude in the conduct of audits
- Ability to perform detailed work involving written and numerical data
- Ability to make arithmetic calculations rapidly and accurately

- Ability to apply policies and procedures specified in audit program guidelines.
- Ability to exercise sound judgment in the application of audit standards and recognition of accounting problems
- Ability to communicate effectively, both verbally and in writing

MINIMUM REQUIREMENTS

- Two years experience in accounting and/or auditing
- Gradation from accredited college or university with a major in accounting, public or business administration or equivalent
- Experience can substitute for education on a year-for-year basis

PHYSICAL REQUIREMENTS

- Must have the use of sensory skills in order to effectively communicate and interact with other employees and the public through the use of the telephone and personal contact
- Physical capability to effectively use and operate various items of office related equipment, such as, but not limited to, word processor, calculator, copier, and fax machine
- Significant amounts of walking, climbing, bending, etc. for a limited number of days
- Some climbing, bending, kneeling, lifting, pushing, and pulling are sometimes necessary in the retrieval of documents from file cabinets

SUPERVISION RECEIVED

- Supervision is received from a professional superior who makes assignments, reviews work progress and completed work for adherence to professional auditing standards and program guidelines

SUPERVISION EXERCISED

- None